INTRODUCTION TO P2 MISSION FUNDING

Mission Funding

Task: Identify the types of funding according to fiscal code that pertain to a unit's mission

Conditions: Given a fund cite.

Standards: Identify the types of tactical funding IAW AR 1-1, DFAS 37-1, DFAS 37-100-FY

ENABLING LEARNING OBJECTIVES

- **Identify elements of Army fiscal code for tactical unit mission funds IAW DFAS 37-100-FY.**
- **Identify fiscal authorities for tactical units.**

The Color of Money Drill

Not all Funding to tactical units is one type, or color, or one purpose

Authorizations: Congressional approval that authorizes funds for something

Appropriations: Congressional budget authority: allows DA to incur obligations against the US Treasury

Management Decision Package (MDEP): Multi purposed code that collectively accounts for all HQDA resources

Budget Activity/ Budget Activity Groups (BAG): Further specifies the purpose within an appropriation. Four exist, BA 1-4

Sub Activity Group (SAG): Further specifies the purpose of a BA/BAG

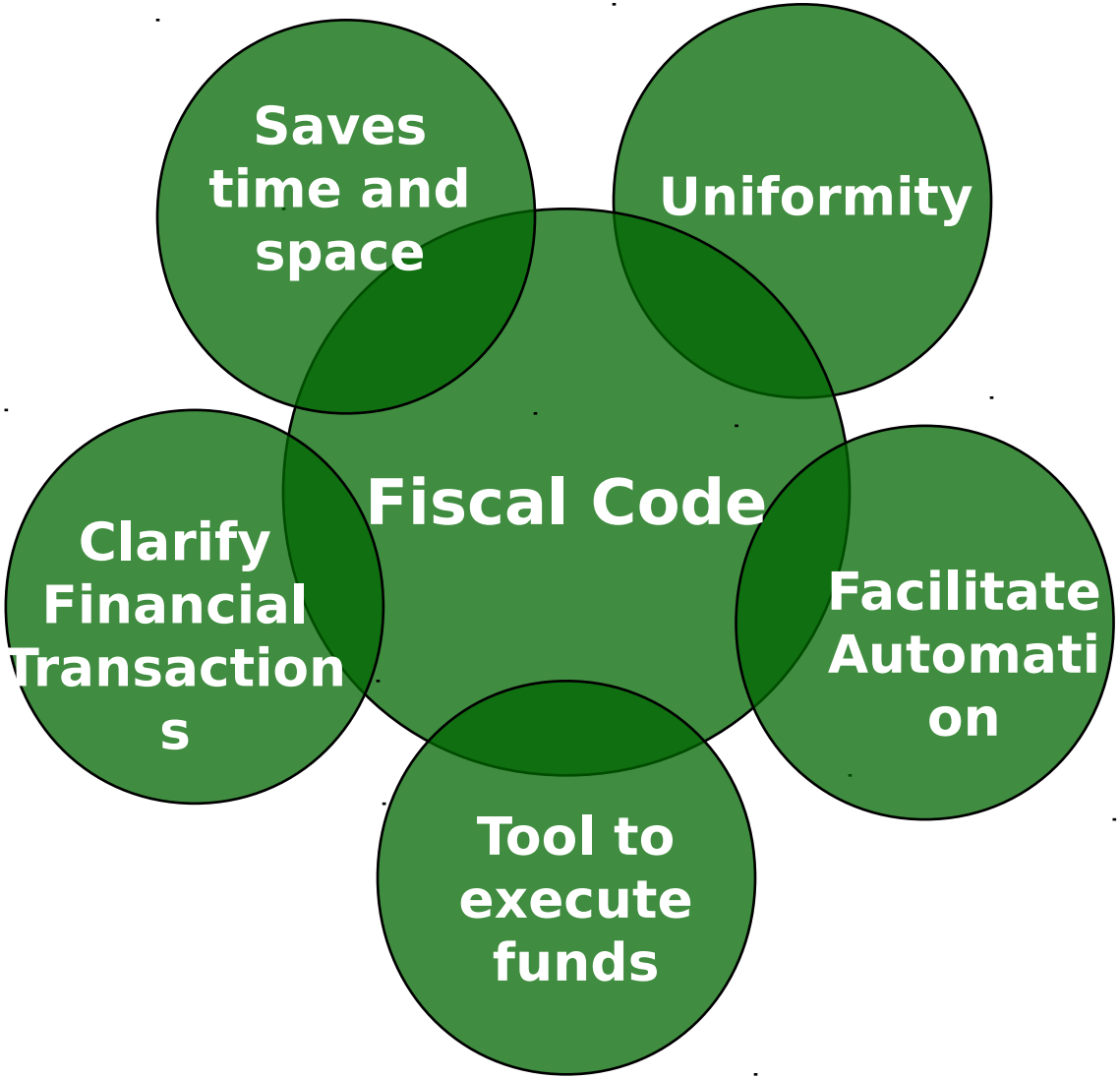
Army Management Structure Code (AMSCO) Most specific

FISCAL CODE DEFINITION

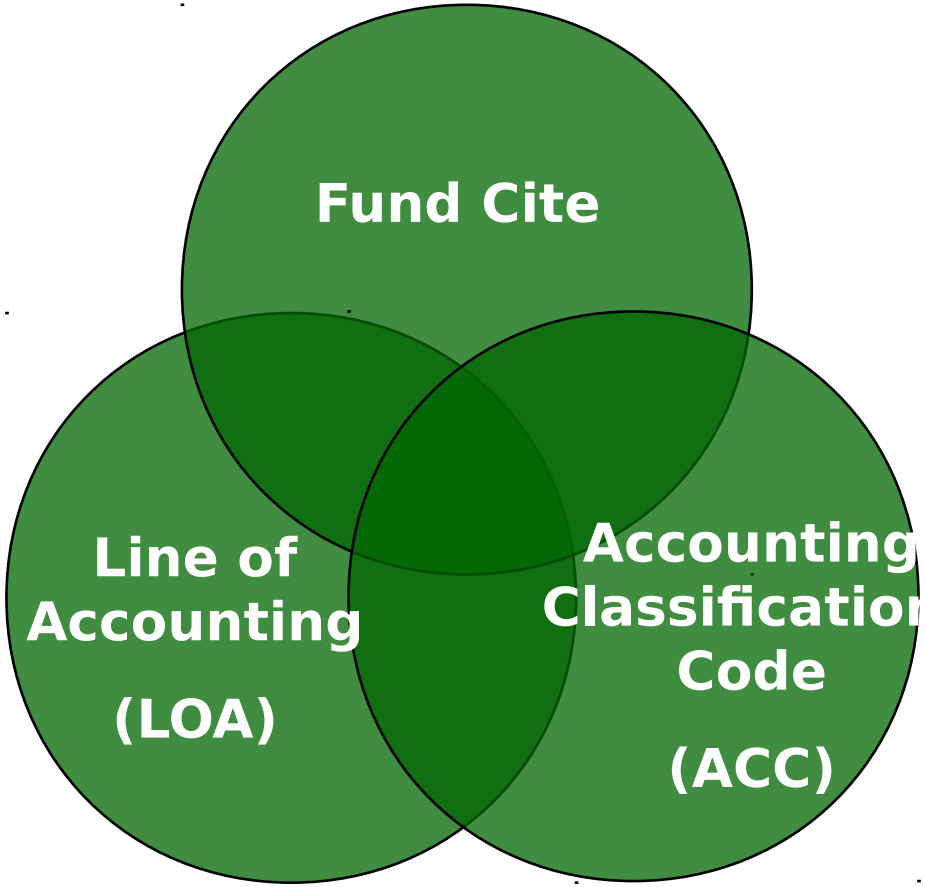
Alpha numeric symbols commonly known as an accounting classification

2142020.0000 76-3106 111011.00 26F7 W51C F9953 W12ABC40310020 A1BD W4RNAA S04013

FISCAL CODE PURPOSE



...ALSO KNOWN AS



DFAS-IN MANUAL 37-100-FY

DFAS-IN MANUAL 37-100-01

Financial Management
The Army Management Structure
Fiscal Year **
Defense Finance and Accounting Service
Indianapolis Center (DFAS-IN) Indianapolis IN
August 2000

www.asafm.army.mil/secretariat/document/dfas37-100/dfas37-100.asp

https://dfas4dod.dfas.mil/centers/defasin/library/regs.htm

TREASURY SYMBOL

2142020.0000

21 4 2020.

- Department Code (21)
- Period of Availability (4)
- Basic Symbol (2020)
- Limitation (.0000)

DEPARTMENT CODES

21 4
2020.0000

11 – Executive Office of the President

17 – Department of the Navy

21 – Department of the Arm

57 – Department of the Air Force

84 – U.S. Soldier/Airmen Home

96 – Corps of Engineers (Civil Works)

97 – Office of Secretary of Defense (OSD)

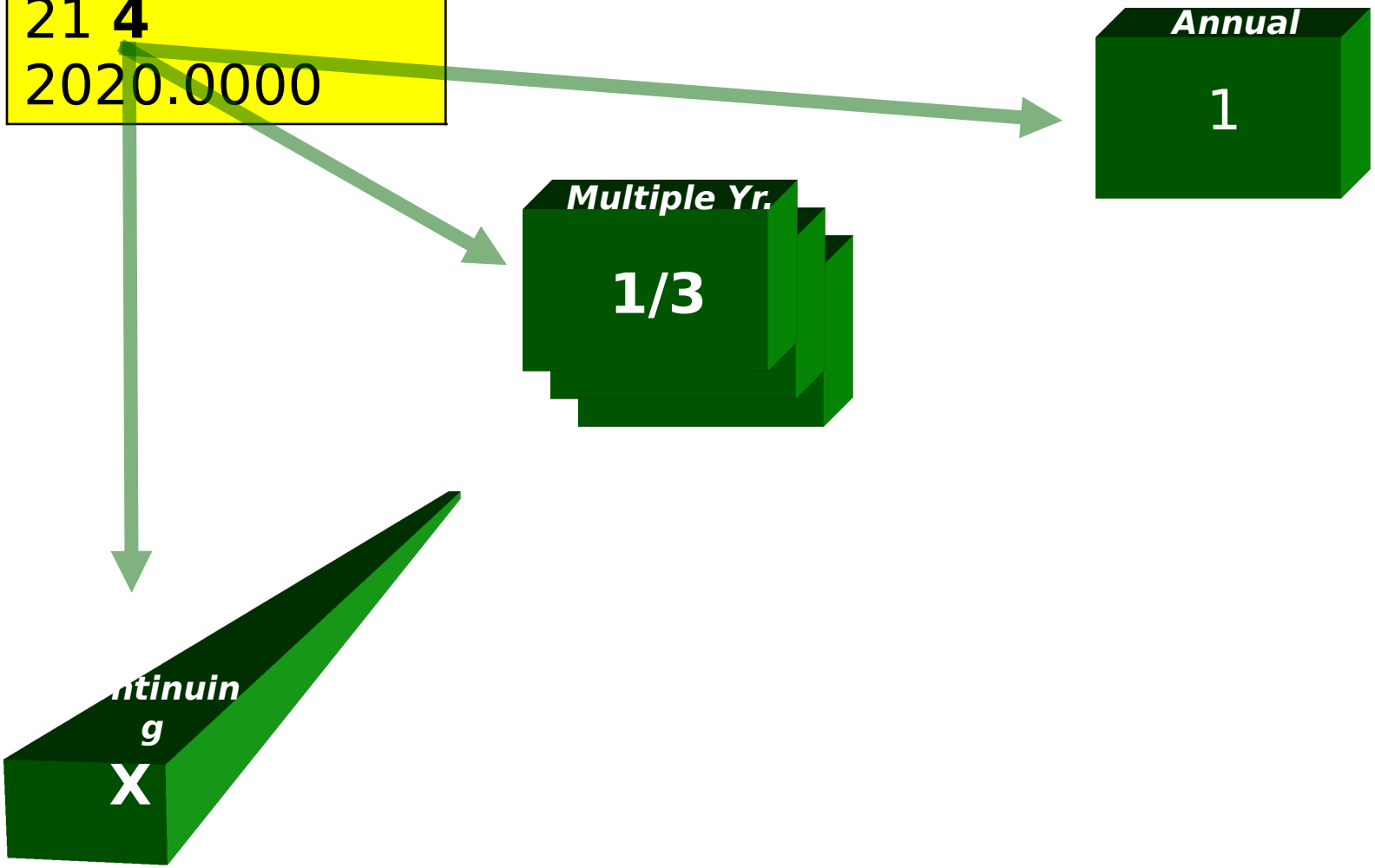
PERIOD OF AVAILABILITY

21 **4**
2020.0000

- Identifies the period (FY) that Congress made the funds available

APPROPRIATION AVAILABILITY

21 **4**
2020.0000



STATE OF APPROPRIATION

21 **4** 2020.0000

Unexpired Funds

Use for obligations and disbursements.

Expired funds

Use for disbursements and obligation adjustments.

Closed funds

Cannot be used.

PROGRAM YEAR

21 **X**
2020.0000

- Congress requires that certain no-year (X) funds be tracked by fiscal year
- Program year identifies the fiscal year in which funds are spent
- Examples:
  - Foreign Military Sales (97X8242)
  - Base Realignment & Closure (BRAC) (97X0510)

BASIC SYMBOL

21 4
2020.0000

2010	Military Personnel, Army (MPA)
2020	**Operations and Maintenance, Army (OMA)**
2031-35	Procurement, Army Appropriation
2040	Research, Development, Test, and Evaluation Army (RDTE)
2050	Military Construction, Army (MCA)
2060	National Guard Personnel, Army (NGPA)
2065	Operations and Maintenance, Army National Guard (OMANG)
2070	Reserve Personnel, Army (RPA)
2080	Operations and Maintenance, Army Reserve (OMAR)
2085	Military Construction, Army National Guard (MCARNG)
2086	Military Construction, Army Reserve (MCAR)
7020	Army Family Housing Construction
7025	Family Housing, Operation and Maintenance

LIMITATION

21 4
2020.**0000**

- **Four digit suffix to Basic Symbol**
- **Restricts amount or use of funds for a certain purpose**
- **May be in form of floor, ceiling, fence**
- **Examples:**
  - **Contingency operations, disaster relief, counter narcotics**

OPERATING AGENCY – ALLOTMENT SERIAL NUMBER

2142020.0000 76-3106

76-3106

- Operating Agency Code (76) FORSCOM
  - Identifies the Operating Agency that issued the specific allotment to the installation or agency
- Allotment Serial Number (3106)
  - A control measure used by the Operati Agency to track funds

ARMY MANAGEMENT STRUCTURE CODE (AMSCO)

2142020.0000 76-3106 111011

111011

- Army Management Structure Code (AMSCO)
  - Common language for interrelating programming, budgeting, accounting, and manpower control of Army activities and functions
  - Identifies missions and management levels for Army organizations and functions

2020 (OMA), 111011 indicates this is operation of heavy divisions

BUDGET ACTIVITY LEVELS FOR OMA

There are four Budget Activity (BA) levels in OMA:

BA 1 Operating Forces	**BA 2 Mobilization**
BA 3 Training and	**BA 4 Administration and Service Activities**

BA 1- OPERATING FORCES

Budget Activity Groups (BAGs)

- Activity Group 11 Land Forces
- Activity Group 12 Land Forces Readiness
- Activity Group 13 Land Forces Readiness Support

Subactivity Groups (SAGs)

- 111-Division
- 111011-Heavy Div
- 112-Corps Combat
- 113-Corps Support
- 121-Force Readiness Ops Support
- 122-Land Forces System Readiness
- 123-Land Forces Depot Maintenance
- 131-Base Operations Support
- 132-Real Property Maintenance
- 134-Unified Commands

BA 2 - MOBILIZATION

Budget Activity Groups (BAGs)

Activity Group 21 Mobility Operations

Subactivity Groups (SAGs)

211-Strategic Mobility

212-War Reserve

213-Industrial Preparedness

214-Pre-positioned Material to Unit Sets (POMCUS)

BA 3 - TRAINING AND RECRUITING

Budget Activity Groups (BAGs)

- **Activity Group 31 Accession Training**
- **Activity Group 32 Base Skill and Advanced Training**
- **Activity Group 33 Recruiting and Other Training & Education**

Subactivity Groups (SAGs)

311-Officer Acquisition
312-Recruit Training
314-ROTC
315-Service Academy Base Support

321-Specialized Skill Training
322-Flight Training
325-Base support

331-Recruiting and Advertising
332-Examining
334-Civilian Ed. and Tng.
335-Junior ROTC
336-Base Supt-Recruiting & Exam

BA 4 – ADMINISTRATION AND SERVICE-WIDE ACTIVITIES

Budget Activity Groups (BAGs)

- Activity Group 41 Security Programs
- Activity Group 42 Logistics and Operations
- Activity Group 43 Servicewide Support
- Activity Group 43 Servicewide Support

Subactivity Groups (SAGs)

411-Security Programs

421-Servicewide Transportation
422-Central Supply Activities
423-Logistics Supt. Activities
424-

431-Administration
432-Servicewide Communication
438-Base Support

441-International Military HQ.
442-Misc. support of Other Nations

THE COLOR OF MONEY DRILL

Tie purpose of funding to unit and mission.

11 (BAG)

111 (SAG)

111011 (AMSCO)

W51C (MDEP for 1st Cav Div)

2142020.0000 76-3106 111011 26F7 W51C

Example: All units on 1CD's funding fall under MDEP W51C.

ELEMENT OF RESOURCE

2142020.0000 76-3106 111011 26F7

26F7

- Identifies the type of service or goods being funded rather than purpose
- Ties to Object Classes (used by OMB)
- Element of Resource (EOR) – 26F7 (Supplies – combat vehicle repair parts)

Typical listing of EORs used by Tactical

1000 Total Personnel Services and Benefits

- 11BR Base Pay for KN Employees
- 11KR Cash Award for KN
- 11SR Performance Cash Awards Pay for KN
- 1##B DAC Payroll

2100 Travel and Transportation of Persons

- 21P4 Other PCS Travel Charges
- 21T2 Other TDY Charges
- 21S0 Installation/Commercial Transportation Support

2200 Total Transportation of Things

2300 Rents, Communications, and Utilities

- 2321 Information Technology
- 233B Purchased Utilities from Commercial Sources
- 233F Communication Services

2400 Total Printing and Reproduction

- 24D0 Defense Printing Services

EORs continued

2500 **Other Contractual Services**

- 252C Civilian and Military Tuition & Training Costs
- 252G Other Contractual Services
- 2571 Equipment Maintenance by Contract

2600 **Supplies and Material Purchases**

- 26EB General Supplies (Local Purchases)
- 26EN ADP Supplies
- 26FA Tactical Vehicle Repair Parts
- 26FB SSSC Supplies
- 26GE JP8
- 26GJ Mogas
- 26GK Diesel
- 26K# SFDLR
- 26RB IMPAC Card Purchases

2800 **Civilian Pay Foreign Nationals**

- 28B1 KSC Premium Pay

3100 **Equipment Purchases**

- 31EA General Equipment (Local Purchase)
- 31EB Furniture
- 31ED ADP Equipment

*** Reference: DFAS-IN 37-100-FY**

EOR/AMSCO RELATIONSHIP

EORs (type of good/service):

APPN	AMSCO	1100	1200	2100	2500	TOTAL
2020	111000	$500	$100	$100	$300	$1,000
2020	412000	250	50	-0-	400	700
2040	631200	750	150	400	-0-	1,300
	TOTALS:	1,500		300	500	700	3,000

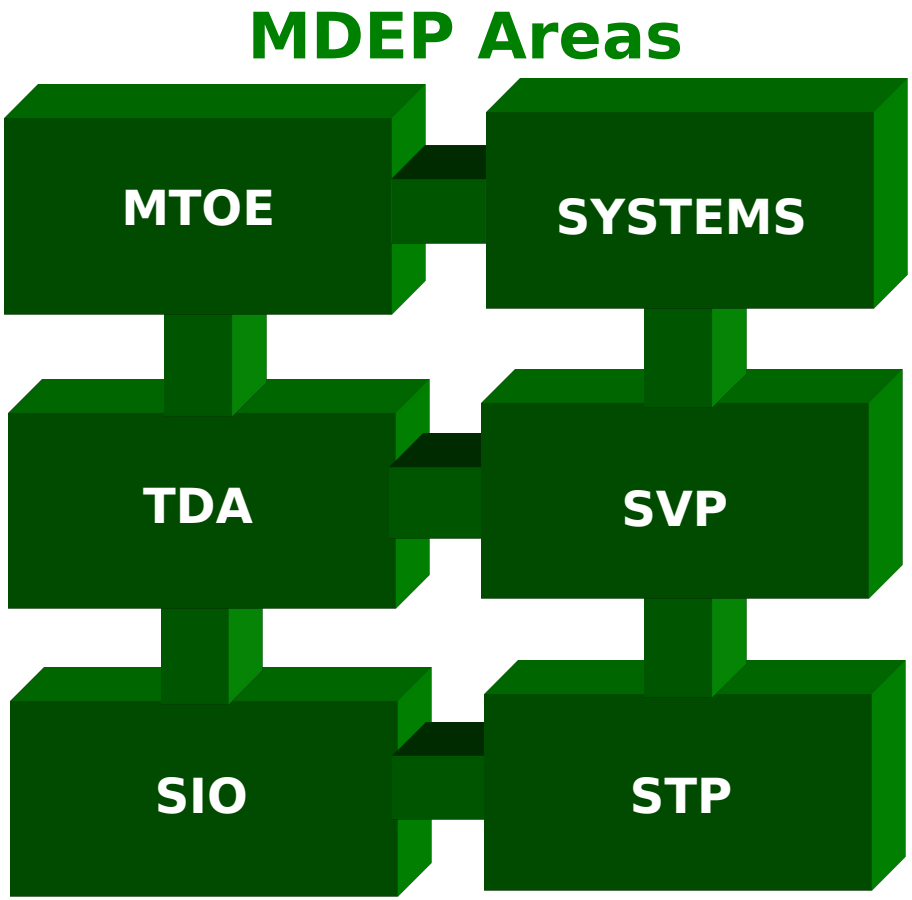
MANAGEMENT DECISION PACKAGE

2142020.0000 76-3106 111011 26F7 W51C

W51C

- MDEP links resources to accounting.
- Management Decision Package (MDEP) (W51C – 1 Cav Div)

RELATIONSHIP OF MDEP AREAS



The MDEP areas tie programs and budget together in terms of:

- **Dollars**
- **Manpower**
- **Output/performance measures**

…and give the Army a rational approach to resource allocation.

TYPICAL DIVISION MDEPs

MDEP	Description
W2ID	2D INFANTRY DIVISION
TCBC	BATTLE COMMAND TRAINING PROGRAM
VFHM	AVIATION CONTRACT SERVICES
VFHP	FLYING HOUR PROGRAM
VJCS	CHAIRMAN JOINT CHIEFS OF STAFF (CJCS) EXERCISES
VSCW	TRAINING RANGE OPERATIONS
RH12	ARMY MARINE CORPS INTEGRATION IN JOINT OPERATIONS (TROJAN)
QOIM	BASE INFORMATION MANAGEMENT OPERATIONS BASOPS
QLOG	LOGISTICS ACTIVITIES BASE OPERATIONS (BASOPS)
QAAP	ALCOHOL ABUSE PROGRAM BASOPS
QPSG	PERSONNELL SPT BASOPS
QNMG	INSTALLATION CMD & MANAGEMENT BASOPS
QFMC	FINANCIAL MANAGEMENT ACTIVITIES BASOPS

FUNCTIONAL COST ACCOUNTS

2142020.0000 76-3106 111011 26F7 W51C F9953

F9953

- **Five digit codes**
- **Identifies specific functions within AMSCOs**
- **Currently applies to 9 categories**
- **F9953 - Costs incurred during National Training Center (NTC) rotations**

FCA CATEGORIES

- **Medical Research, Development, And Operations**
- **Costing Of Commercial Activities**
- **Base Closure/Reduction In Force**
- **Morale, Welfare, And Support**
- **Panama Canal Treaty (FORSCOM)**
- **Productivity Capital Investment Programs**
- **Miscellaneous Codes**
- **Counter Narcotics Program**
- **Intelligence Command Program**

LOCATION CODE

KU

If 1CAV was in Kuwait, we would use KU in the fund cite.

Identifies country in which financial transaction is made.

Used for the following types of transactions:

- **International Balance of Payments (IBOP)**
- **Foreign Military Sales (FMS)**
- **International Military Education and Training (IMET)**
- **Foreign Military Financing (FMF)**

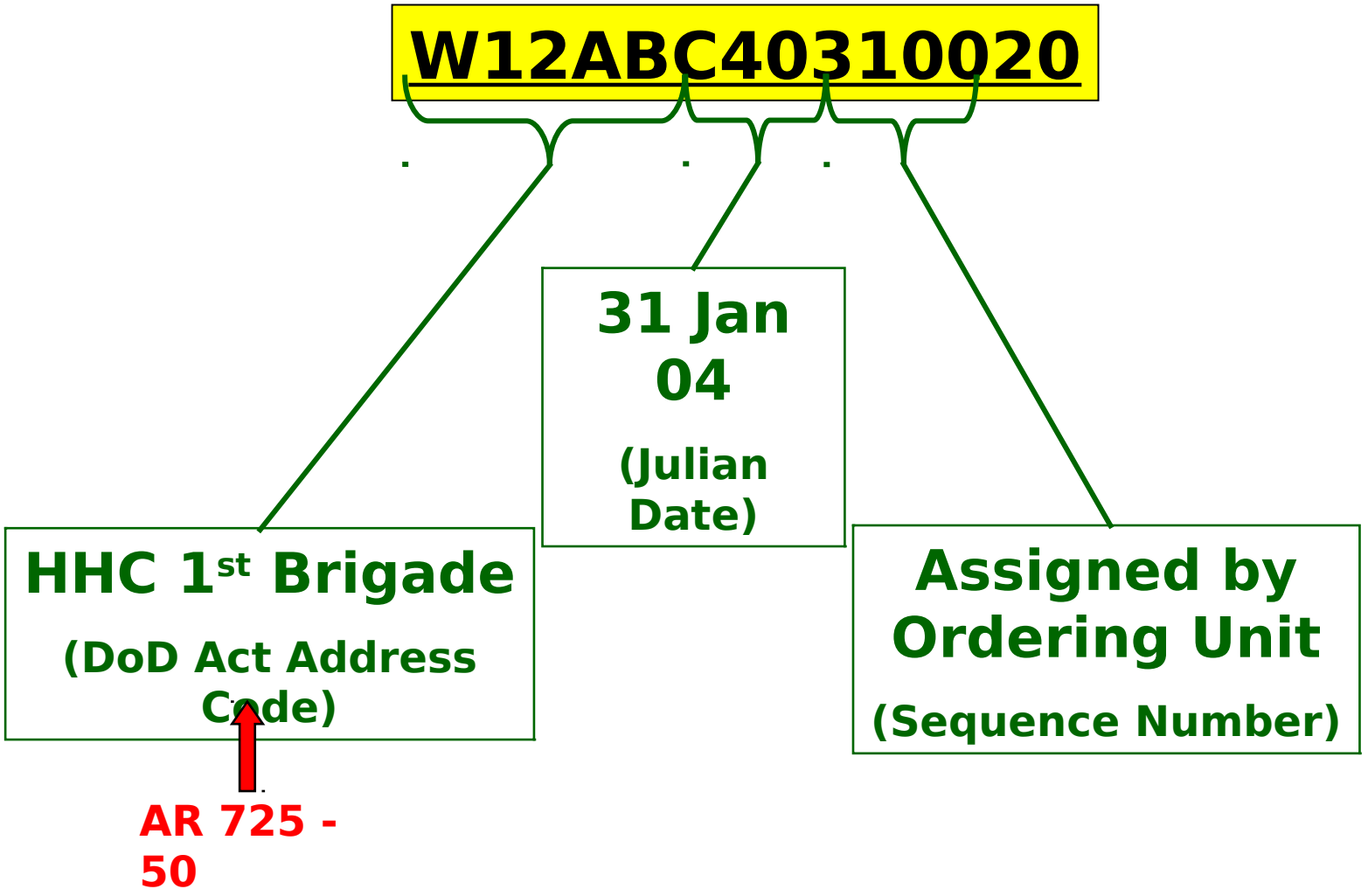
STANDARD DOCUMENT NUMBER

2142020.0000 76-3106 111011 26F7 W51C F9953 W12ABC32740020

W12ABC40310020

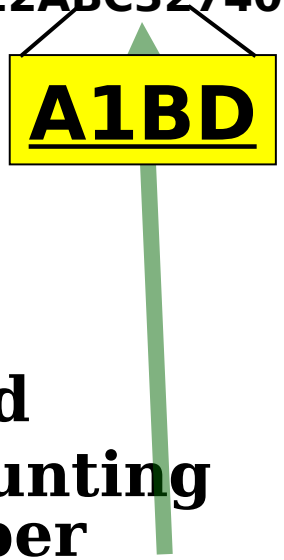
- Standard Document Number (SDN) – 14 Characters
- Locally developed
- Format prescribed in **DFAS-IN 37-100-FY**
- Tracks transaction from commitment to disbursement

WHAT DOES IT TELL US?



ACCOUNT PROCESSING CODE (APC)

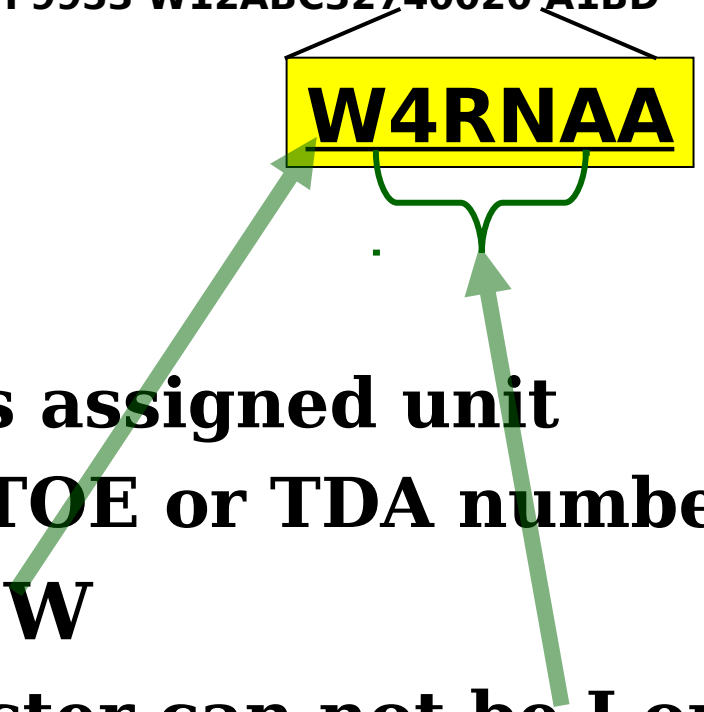
2142020.0000 76-3106 111011 26F7 W51C F9953 W12ABC32740020 A1BD



- **APC is local use**
- **Tracks costs by unit or event**
- **APC coding is not standardized**
- **For contracts, 2 position Accounting Classification Reference Number (ACRN) substituted for 4 position APC**

UNIT IDENTIFICATION CODE (UIC)

2142020.0000 76-3106 111011 26F7 W51C F9953 W12ABC32740020 A1BD W4RNAA



- **Identifies individual's assigned unit**
- **Identifies units by MTOE or TDA number**
- **Always begins with a W**
- **2nd through 4th character can not be I or O**

FISCAL STATION NUMBER (FSN)

2142020.0000 76-3106 111011 26F7 W51C F9953 W12ABC32740020 A1BD W4RNAA S04013

S04013

S04013

DFAS Lawton,OK

FSN Identifies accounting office responsible for maintaining detailed accounting records

STANDARD ARMY FISCAL CODE

2142020.0000 76-3106 111011 26F7 W51C F9953 W12ABC40310020 A1BD W4RNAA S04013

Treasury Symbol
Dept. Code Army
Fiscal Year FY 04
Basic Symbol #
OMA
Limitation None

FORSCOM is the OA agency with serial #

Division Combat unit

Ordered parts for combat vehicle

1 CAV Division

Cost for NTC Rotation

Standard Document Number (SDN)

1 BDE (APC)

Motor Pool, HHC, 1 BDE (APC)

DFAS Lawton

What did we buy?

FISCAL AUTHORITIES USED FOR TACTICAL UNITS DURING CONOPS

FOREIGN DISASTER ASSISTANCE

O & M APPROPRIA - TIONS

MILCON

ACSA

TCA

E&E

CIF

HCA

OFFICIAL REPRESEN- TATION FUNDS

TRANSPORTA - TION OF HUMANITARI AN ASSISTANCE

HUMANITARIA N ASSISTANCE

Funding Execution

- Importance of correlating the right dollars to the right unit/purpose
- Obligate the right dollars for the unit/purpose
- Cost Capturing via fund cite(s)
  - Correct AMSCO
  - Correct FY
  - Correct EOR
  - Document Number for tracking

Mission Funding

Task: Identify the types of funding according to MDEPs, AMSCOs, and fiscal code that pertain to a unit's mission

Conditions: Given a fund cite.

Standards: Identify the purpose of funds IAW AR 1-1, DFAS 37-1, DFAS 37-100-FY